

SENATE BILL 392

By Henry

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 7, relative to business taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-719, is amended by deleting the section in its entirety and by substituting instead the following language:

67-4-719.

The commissioner is authorized, in the commissioner's sole discretion, to enter into a contract with the county clerk, in the case of business taxes levied by a county, or the appropriate city official, in the case of business taxes levied by a municipality, or any private entity for the collection of taxes that have become delinquent under this part. The contract may delegate to the county or city official or private entity any or all of the powers otherwise exercised by the commissioner under chapter 1, part 14 of this title. The contract shall also specify that the county or city official or private entity and any employees of the official or private entity are subject to chapter 1, part 17 of this title.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.